



GWINNETT COUNTY
DEPARTMENT OF FINANCIAL SERVICES
BOARD OF ASSESSORS' OFFICE

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GWINNETT COUNTY
BOARD OF ASSESSORS
December 6, 2023

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, December 6, 2023, at 9:00 a.m. Those in attendance were Norman Ellis, Chairman; Sharyl White, Vice-Chairwoman; Johnny Blan, Assessor via telepresence; Mark Cooper, Assessor via telepresence; Nathan Wood, County Attorney; Stewart Oliver, Chief Appraiser; and Ginger Roderick, Recording Secretary.

Chairman Ellis called the meeting to order and asked for approval of the agenda. Vice-Chairwoman White made the motion to approve the agenda. Mr. Blan seconded and so carried unanimously.

The Board reviewed the minutes of the November 15, 2023, regular meeting. Chairman Ellis asked if there were any corrections or additions to be made. Mr. Blan made the motion to approve the minutes. Vice-Chairwoman White seconded and so carried unanimously.

Next under Old Business was Legal Opinion. None at this time.

Next under Old Business was Value Update. Mr. Oliver informed the Board regarding the current state of 2022 digest year appeals. As of now, 0.01% of the 2022 gross digest (not including public utility values) remains in dispute. There are 14,822 of the 14,832 total appeals that are now closed. Regarding 2023 digest year appeals, 18,890 of the 21,528 total appeals are now closed. This is 1.73% of the digest (not including public utility values). The third quarter market information for commercial property was presented to the Board by Mr. Oliver.

Next under New Business was Review of Personal Property, Value Changes, Exhibit A. Vice-Chairwoman White made the motion to approve Exhibit A. Mr. Blan seconded and so carried unanimously.

Next under New Business was the Review of Personal Property, Refund Requests, Exhibit B. Mr. Cooper made the motion to approve Exhibit B. Vice-Chairwoman White seconded and so carried unanimously.

Next under New Business was Review of Personal Property, Freeport Denials, Exhibit C. Mr. Blan made the motion to approve Exhibit C. Vice-Chairwoman White seconded and so carried unanimously.

Next under New Business was Review of Personal Property Annual Notices of Assessment, Exhibit D. Vice-Chairwoman White made the motion to approve Exhibit D. Mr. Blan seconded and so carried unanimously.

Next under New Business was Review of 2023 Amended Notices, Exhibit E. Vice-Chairwoman White made the motion to approve Exhibit E. Mr. Blan seconded and so carried unanimously.

Next under New Business was Review of Personal Property Forwarded to the Board of Equalization, Exhibit F. Vice-Chairwoman White made the motion to approve Exhibit F. Mr. Cooper seconded and so carried unanimously.

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Next under New Business was Review of Denials Forwarded to the Board of Equalization, Exhibit G. Vice-Chairwoman White made the motion to approve Exhibit G. Mr. Blan seconded and so carried unanimously.

Next under New Business was Review of Real and Personal Property Changes, Exhibit H. Vice-Chairwoman White made the motion to approve Exhibit H. Mr. Blan seconded and so carried unanimously.

Next under New Business was Review of Accepted Settlement Hearing Resolutions, 2023, Exhibit I. Vice-Chairwoman White made the motion to approve Exhibit I. Mr. Blan seconded and so carried unanimously.

Next under New Business was Review of Real Property Parcels Forwarded to Superior Court, Exhibit J. Vice-Chairwoman White made the motion to approve Exhibit J. Mr. Blan seconded and so carried unanimously.

Next under New Business was Review of Homestead Exemptions, Audit Findings, Exhibit K. Mr. Blan made the motion to approve Exhibit K. Mr. Cooper seconded and so carried unanimously.

Next under New Business was Review of Tax Digest Adjustments, Exhibit L. Mr. Cooper made the motion to approve Exhibit L. Mr. Blan seconded and so carried unanimously.

Next under New Business was Review of Public Utilities Assessments, Exhibit M. Vice-Chairwoman White made the motion to approve Exhibit M. Mr. Blan seconded and so carried unanimously.

Next under New Business was Review of Tax Appeal Log, Exhibit N. No action is needed for Exhibit N.

Under Other Business, Chairman Ellis asked if there were any Administrative and Policy updates. Mr. Oliver informed the Board that there are four vacant appraiser positions. Three appraiser positions were vacant at the last BOA meeting. However, since the previous meeting, a residential position became vacant on 10/28/23 after promoting a residential appraiser into the Personal Property Manager role. The current plan is to fill the vacant appraiser positions focused on Real Property (Commercial and Residential). We expect to have an opportunity to hire an additional Personal Property appraiser by April 2024. Budget requests have been made for 3 appraisers, a program analyst, and an administrative support associate in 2024. Regarding projects, the Property Deed Transfer Solution and Taxpayer Interactive Website Portal for Tax Assessor are on hold, awaiting the 2024 Capital Budget decisions for funding. The CAMA Consulting project with Guidehouse has moved forward and the RFP language is being drafted. Because there has not yet been Capital project funding allocated to the project, the project will pause until we can take the project through governance in 2024. If funding is approved during 2024 for the 2025 budget year, the project will pick back up at that later time.

Chairman Ellis asked if there was any other business to be discussed. There being none, Vice-Chairwoman White made the motion to adjourn. Mr. Blan seconded and so carried unanimously.